IN THE HIGH COURT OF UTTARAKHAND AT NAINITAL

THE HON'BLE CHIEF JUSTICE MR. G. NARENDAR

AND

THE HON'BLE JUSTICE MR. ALOK MAHRA

5th August, 2025

Writ Petition (M/B) No. 121 of 2025

Shankar Dutt Chandola and Another   --Petitioners

Versus

State Of Uttarakhand and Others   --Respondents

Presence:-

Mr. D. K. Joshi, learned counsel for the petitioner.

Ms. Pooja Banga, learned Brief Holder for the State.

JUDGMENT: (per Mr. G. Narendar, C.J.)

Heard learned counsel for the petitioners and learned Brief Holder for the Department/State of Uttarakhand.

2.   Petitioner is praying for the following reliefs:-

a. Issue a Writ Order or direction in the nature of mandamus directing the respondents to pay the pending dues of the petitioners by giving the benefit of waiver as per provisions of Section 22 and Section 51(1)(d) of the Uttarakhand GST Act, 2017.

b. Issue a writ order or direction in the nature of mandamus directing the respondents to not to deduct GST and TDS from the petitioners, in view of the provisions of Section 22 and Section 51(1)(d) of the Uttarakhand GST Act, 2017.

3.   A bare reading of the reliefs prayed for would demonstrate that the petitioner seeks an inquiry into

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the factual aspects of the matter, as to whether he is liable to be registered under the Act or not.

4.   An inquiry of this nature is not contemplated under Article 226 of the Constitution of India. Appreciation of facts and statements and the counter statements or the business turnovers of the petitioner and the business modules of the petitioner cannot be the scope of an inquiry under Article 226.

5.   The writ petition, in our considered opinion, is misconceived. The petitioner, in our opinion, is before the wrong forum and, accordingly, the writ petition is disposed of with liberty to approach the competent authority and seek the reliefs sought for before this Court.

6.   Writ petition stands ordered accordingly. There shall be no order as to costs.

(G. NARENDAR, C.J.)

(ALOK MAHRA, J.)

Dated: 05.08.2025
BS